

**CHERYL B. PIERSON
CLERK OF THE CIRCUIT COURT**

**FOR THE
COUNTY OF RICHMOND**

**REPORT ON AUDIT
FOR THE YEAR ENDED JUNE 30, 2020**



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Report on Audit of the Clerk of the Circuit Court

Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

We have audited the financial records and operations of the Clerk of the Circuit Court for the County of Richmond, Virginia for the year ended June 30, 2020. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

We noted the following matter involving internal control and its operation necessary to bring to management's attention. This matter is discussed in the section titled Comments to Management.

We are sending this letter in accordance with the Auditor of Public Accounts' Specifications for Audits of Counties, Cities and Towns, Section 6-18, *Reporting Requirement*.

Robinson, Farmer, Cox Associates
Richmond, Virginia
February 19, 2021

cc: Clerk of the Circuit Court, Cheryl B. Pierson
Honorable Members of the Board of Supervisors, County of Richmond, Virginia



Comments to Management

We noted the following matters involving internal control and its operations that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Collect Court Fines and Costs

The Clerk did not properly bill and collect court fines and costs. Of the twenty cases tested, we noted the following errors:

- In seven cases, defendants were undercharged costs totaling \$3,279.28

All errors noted were corrected after notifying the Clerk. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

CLERK'S OFFICE OF THE
CIRCUIT COURT OF RICHMOND COUNTY, VA

FIFTEENTH JUDICIAL CIRCUIT

P.O. BOX 1000

WARSAW, VA 22572

(804) 333-3781

HON. R. MICHAEL MCKENNEY, JUDGE
CHERYL B. "SHERRY" PIERSON, CLERK
SUSAN M. MARSH, CHIEF DEPUTY CLERK
CATHERINE H. CLARK, DEPUTY CLERK

TERMS OF COURT
FOURTH MONDAY IN JANUARY,
APRIL, JULY AND OCTOBER

February 24, 2021

Robinson, Farmer, Cox Associates, PLLC
P.O. Box 1295
Richmond, VA 23218


RE: Richmond County Circuit Court Clerk's Office Audit Ending June 30, 2020

To Whom it May Concern:

This letter is in response to the Audit Report for the year ended June 30, 2020. As stated in your report, all errors were corrected and properly assessed. New procedures have been put in place to ensure that charges are being properly assessed; creating a double check system on fines and costs after court hearings. In addition, I am requiring all DC-40's for court appointed attorney's fees be filed with the new electronic voucher system provided by the Supreme Court. When certifying the vouchers for payment, the system automatically redirects me to the defendant's account for the charges to be applied.

I continue to learn every day; and, appreciate your assistance and guidance.

Sincerely,

A handwritten signature in black ink, appearing to read "Cheryl B. Pierson".

Cheryl "Sherry" B. Pierson, Clerk